



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.505

AMARAVATI, WEDNESDAY, MAY 17, 2023

G.160

**NOTIFICATIONS BY GOVERNMENT**  
--X--  
**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017- EXTENSION OF  
LIMITATION UNDER SECTION 168A OF ANDHRA PRADESH GOODS AND  
SERVICE TAX ACT.

**[G.O.Ms.No.221, Revenue (Commercial Taxes), 17<sup>th</sup> May, 2023.]**

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in partial modification of the notifications issued in Go.Ms.No.264, Revenue(CT-II)Department, dated 11.09.2020 and Go.Ms.No.174, Revenue (CT-II)Department, dated 14.07.2021 and Go.Ms.No.537, Revenue(CT-II)Department, dated 21.07.2022 the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby, extends the time limit specified under sub- section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31<sup>st</sup> day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31<sup>st</sup> day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30<sup>th</sup> day of June, 2024.

**M GIRIJA SHANKAR,**  
*Secretary to Government (CT) Finance.*